

## **Appendix C – Attachment 1**

### **Chart of Accounts**

**MetTel**  
**Chart of Accounts**

<b>Account ID</b>	<b>Account Description</b>	<b>Active?</b>	<b>Account Type</b>
10000	Petty Cash	Yes	Cash
10100	Cash on Hand	Yes	Cash
10200	Checking Account - Main	Yes	Cash
10200.01	Checking - PA	Yes	Cash
10200.02	Checking-NJ	Yes	Cash
10300	Payroll Checking Account	Yes	Cash
10350	Checking - Rebate	Yes	Cash
10400	LockBox Account - Citizens	Yes	Cash
10500	Suspense Cash A/C	Yes	Cash
10600	POM Suspense Cash Receivable	Yes	Cash
10650	Credit Card Suspense Account	Yes	Cash
10651	Credit Card-Metconnect	Yes	Cash
10700	United Suspense Account	Yes	Cash
10800	Money Market	Yes	Cash
11000	A/R - Uncategorized Cycles	Yes	Accounts Receivable
11001	A/R Unidentified Customers	Yes	Accounts Receivable
11002	A/R - Credit Card Suspense	Yes	Accounts Receivable
11050	A/R - Residential-10/23/97	Yes	Accounts Receivable
11051	A/R - Residential-11/15/97	Yes	Accounts Receivable
11052	A/R - Residential-11/23/97	Yes	Accounts Receivable
11053	A/R - Residential-12/15/97	Yes	Accounts Receivable
11054	A/R - Residential-12/23/97	Yes	Accounts Receivable
11055	A/R - Residential-1/15/98	Yes	Accounts Receivable
11056	A/R - Residential-1/23/98	Yes	Accounts Receivable
11057	A/R - Residential-2/15/98	Yes	Accounts Receivable
11058	A/R - Residential-2/23/98	Yes	Accounts Receivable
11059	Reserve for A/R - Residential	Yes	Accounts Receivable
11060	A/R - Business-10/23/97	Yes	Accounts Receivable
11061	A/R - Business-11/15/97	Yes	Accounts Receivable
11062	A/R - Business-11/23/97	Yes	Accounts Receivable
11063	A/R - Business-12/15/97	Yes	Accounts Receivable
11064	A/R - Business-12/23/97	Yes	Accounts Receivable
11065	A/R - Business-1/15/98	Yes	Accounts Receivable
11066	A/R - Business-1/23/98	Yes	Accounts Receivable
11067	A/R - Business-2/15/98	Yes	Accounts Receivable
11068	A/R - Business-2/23/98	Yes	Accounts Receivable
11069	Reserve for A/R - Business	Yes	Accounts Receivable
11070	A/R - Residential-1/1/98	Yes	Accounts Receivable
11071	A/R - Residential-2/1/98	Yes	Accounts Receivable
11072	A/R - Residential-2/8/98	Yes	Accounts Receivable
11073	A/R - Residential-3/1/98	Yes	Accounts Receivable
11074	A/R - Residential-3/8/98	Yes	Accounts Receivable
11080	A/R - Business-1/1/98	Yes	Accounts Receivable
11081	A/R - Business-2/1/98	Yes	Accounts Receivable
11082	A/R - Business-2/8/98	Yes	Accounts Receivable
11083	A/R - Business-3/1/98	Yes	Accounts Receivable

# MetTel

## Chart of Accounts

15220	Other Software	Yes	Fixed Assets
15225	IT Development - AOC Document	Yes	Fixed Assets
15230	Website	Yes	Fixed Assets
15240	Phone System	Yes	Fixed Assets
15250	Phone System/Centrex	Yes	Fixed Assets
15260	Phone System - ACD	Yes	Fixed Assets
15400	Leasehold Improvements	Yes	Fixed Assets
15410	Leasehold Improvements-NOC/POP	Yes	Fixed Assets
15500	Facilities Base/Switch	Yes	Fixed Assets
16100	Network Facility	Yes	Fixed Assets
16120	Network Equipment (NOC/POP)	Yes	Fixed Assets
17100	Acc. Dep. - Office Furniture	Yes	Accumulated Depreciation
17200	Acc. Dep. - Computer Equipment	Yes	Accumulated Depreciation
17203	Acc. Amort-Software Develop.	Yes	Accumulated Depreciation
17205	Acc. Dep. - Billing Hardware	Yes	Accumulated Depreciation
17210	Acc. Dep. - Billing Software	Yes	Accumulated Depreciation
17212	Acc. Dep. - Billing Software	Yes	Accumulated Depreciation
17213	Acc. Dep.- Bill Recon Software	Yes	Accumulated Depreciation
17215	Acc. Dep. - Billing System II	Yes	Accumulated Depreciation
17216	Acc. Dep. - Billing System III	Yes	Accumulated Depreciation
17217	Acc. Dep. - Billing System IV	Yes	Accumulated Depreciation
17218	Acc. Dep. - Intranet Software	Yes	Accumulated Depreciation
17219	Acc. Dep. - IVR System	Yes	Accumulated Depreciation
17220	Acc. Dep. - Other Software	Yes	Accumulated Depreciation
17230	Acc. Dep. - Website	Yes	Accumulated Depreciation
17240	Acc. Dep. - Phone System	Yes	Accumulated Depreciation
17250	Acc. Dep: Phone System-Centrex	Yes	Accumulated Depreciation
17260	Acc. Dep. - Phone System-ACD	Yes	Accumulated Depreciation
17400	Acc. Dep. - Leasehold Improv	Yes	Accumulated Depreciation
17410	Accum. Depre.-L.I. (NOC)	Yes	Accumulated Depreciation
17610	Accu. Depre: Network Facility	Yes	Accumulated Depreciation
18000	Deferred New Product Costs	Yes	Other Assets
18500	Prepaid ISP Rental	Yes	Other Current Assets
19110	Organization Costs	Yes	Other Assets
19115	Acc. Amort. - Organiz'n Costs	Yes	Other Assets
19120	Trademark/Tradename	Yes	Other Assets
19125	Acc. Amort.Trademark/Tradename	Yes	Other Assets
19130	Deferred Liscensing Costs	Yes	Other Assets
19135	Acc. Amort. Def. Lisc. Costs	Yes	Other Assets
19140	Deferred Financing Costs	Yes	Other Assets
19145	Acc. Amort. - Defrid Fin. Costs	Yes	Other Assets
19150	Deferred Origination Fees	Yes	Other Assets
19155	Acc. Amort. Origination Fees	Yes	Other Assets
19160	Deferred Debt Issuance Cost	Yes	Other Assets
19165	Acc. Amort. - Def Debt Issue	Yes	Other Assets
19170	Deferred Service Fees	Yes	Other Assets
19175	Deferred Interest Expense	Yes	Other Assets
19180	Deferred Facility Fees 7/03	Yes	Other Assets

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## Chart of Accounts

11084	A/R - Business-3/8/98	Yes	Accounts Receivable
11085	A/R - Business-4/1/98	Yes	Accounts Receivable
11097	A/R - Reciprocal Comp. Billing	Yes	Accounts Receivable
11098	A/R - CABs Services	Yes	Accounts Receivable
11099	A/R - Trade	Yes	Accounts Receivable
11100	A/R - Billed Un-Advanced	Yes	Accounts Receivable
11101	Bad Debt Reserve - Combined	Yes	Accounts Receivable
11102	Unbilled Receivables	Yes	Accounts Receivable
11103	Bad Debt Reserve - CABs	Yes	Accounts Receivable
11104	Bad Debt Reserve - Payphones	Yes	Accounts Receivable
11200	A/R Business	Yes	Accounts Receivable
11300	A/R LifeLine	Yes	Accounts Receivable
11301	A/R-Residential: Overpaid	Yes	Accounts Receivable
11311	A/R-Business: Overpaid	Yes	Accounts Receivable
11400	Other Receivables	Yes	Accounts Receivable
11700	A/R - TAF Fund	Yes	Accounts Receivable
11800	A/R - BNA Charges	Yes	Accounts Receivable
11900	A/R - LifeLine Reimbursement	Yes	Accounts Receivable
12000	Inventory	No	Inventory
13000	Prepaid Installations	Yes	Other Current Assets
13100	Switchover Deposits	Yes	Other Current Assets
13101	Switchover Deposits	Yes	Other Current Assets
14000	Prepaid Expenses	Yes	Other Current Assets
14005	Prepaid Rent	Yes	Other Current Assets
14010	Prepaid Service Contract	Yes	Other Current Assets
14040	Prepaid Coupon Commissions	Yes	Other Current Assets
14050	Prepaid Commissions	Yes	Other Current Assets
14075	Prepaid Postage	Yes	Other Current Assets
14080	Prepaid Loan Commitment Fee	Yes	Other Current Assets
14100	Employee Advances	Yes	Other Current Assets
14110	Employee Garnishing	Yes	Other Current Assets
14150	Officer Loans	Yes	Other Current Assets
14200	Notes Receivable-Current	Yes	Other Current Assets
14700	Other Current Assets	Yes	Other Current Assets
14710	Employee Loan - M.C.	Yes	Other Current Assets
15100	Office Furniture & Fixtures	Yes	Fixed Assets
15200	Computer Equipment	Yes	Fixed Assets
15201	Internet Computer Equipment	Yes	Fixed Assets
15203	Software Development	Yes	Fixed Assets
15205	Billing Hardware	Yes	Fixed Assets
15210	Billing Software	Yes	Fixed Assets
15212	Billing Software	Yes	Fixed Assets
15213	Bill Reconciliation Software	Yes	Fixed Assets
15215	Billing System - Phase II	Yes	Fixed Assets
15216	Billing System - Phase III	Yes	Fixed Assets
15217	Billing System - Phase IV	Yes	Fixed Assets
15218	IntraNet Software	Yes	Fixed Assets
15219	IVR System	Yes	Fixed Assets

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## Chart of Accounts

19185	Acc. Amort. - Facility Fees	Yes	Other Assets
19200	Notes Receivable- Noncurrent	Yes	Other Assets
19500	Security Deposits - BA	Yes	Other Assets
19510	BA Facility Deposit	Yes	Other Assets
19550	Security Deposits - AGSI	Yes	Other Assets
19551	Security Deposit 75 Broad Ofc	Yes	Other Assets
19552	Security Deposit - Qwest	Yes	Other Assets
19553	Security Deposits - Alliance	Yes	Other Assets
19555	Security Deposits - Paradyne	Yes	Other Assets
19560	Prepaid ISP Cisco Rent	Yes	Other Assets
19570	Prepaid Call Center Equip Rent	Yes	Other Assets
19575	Prepaid - Insight Equip Lease	Yes	Other Assets
19580	Prepaid Micro-Tech Lease	Yes	Other Assets
19581	Security Deposits - Microtech	Yes	Other Assets
19600	Security Deposits - Misc.	Yes	Other Assets
19800	Intercompany-Aronow & Aronow	Yes	Other Assets
19850	Intercompany NY/PA	Yes	Other Current Assets
19860	Intercompany NY/MetConnect	Yes	Other Current Assets
19900	Other Noncurrent Assets	Yes	Other Assets
19950	Dwhsac	Yes	Other Assets
20000	A/P - Trade - BA	Yes	Accounts Payable
20000.001	A/P Trade BA (Upstate)	Yes	Accounts Payable
20001	Un- Advance- Billed COS (BA)	Yes	Other Current Liabilities
20002	A/P Trade - BA 18 mo.	Yes	Other Current Liabilities
20500	Due To BA - Facilities	Yes	Other Current Liabilities
20700	Expense Reports	Yes	Accounts Payable
21000	A/P - Vendors	Yes	Accounts Payable
21001	Uncategorized Taxes Billed	Yes	Other Current Liabilities
21002	Uncategorized Taxes Billed-II	Yes	Other Current Liabilities
21010	Federal Excise Tax Billed	Yes	Other Current Liabilities
21011	Federal Taxes Billed - II	Yes	Other Current Liabilities
21015	Federal Excise Tax Payable	Yes	Accounts Payable
21020	State Sales Tax Billed	Yes	Other Current Liabilities
21025	State Sales Tax Payable	Yes	Accounts Payable
21030	State Gross Recp Tax1 Billed	Yes	Other Current Liabilities
21031	State Gross Recp Tax1 Payable	Yes	Accounts Payable
21035	State Gross Recp Tax2 Billed	Yes	Other Current Liabilities
21036	State Gross Recp Tax2 Payable	Yes	Accounts Payable
21040	Local Sales Tax Billed	Yes	Other Current Liabilities
21045	Local Sales Tax Payable	Yes	Accounts Payable
21050	Local Gross Recpt Tax Billed	Yes	Other Current Liabilities
21055	Local Gross Recpt Tax Payable	Yes	Accounts Payable
21060	E911 Surcharges Billed	Yes	Other Current Liabilities
21065	E911 Surcharges Payble	Yes	Accounts Payable
21070	COCOTS Surcharge Payable	Yes	Accounts Payable
21100	Current Portion-Lease Payment	Yes	Other Current Liabilities
21101	Lease Obligation-Oracle Credit	Yes	Other Current Liabilities
22010	SUI/SDI Taxes Payable	Yes	Accounts Payable

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## Chart of Accounts

22050	Prepaid Installations	Yes	Other Current Liabilities
23000	Accrued Expenses	Yes	Other Current Liabilities
23001	Accrued Financing Costs	Yes	Other Current Liabilities
23002	Accrued Def'd Interest Payable	Yes	Other Current Liabilities
23005	Accrued Office Rent	Yes	Other Current Liabilities
23010	Accrued Office Utilities	Yes	Other Current Liabilities
23100	Sales Tax Payable	Yes	Accounts Payable
23200	Wages Payable	Yes	Accounts Payable
23300	401 K Deductions Payable	Yes	Accounts Payable
23400	Federal Payroll Taxes Payable	Yes	Accounts Payable
23500	FUTA Tax Payable	Yes	Accounts Payable
23600	State Payroll Taxes Payable	Yes	Accounts Payable
23700	SUTA Tax Payable	Yes	Accounts Payable
23800	Local Payroll Taxes Payable	Yes	Accounts Payable
23900	Income Taxes Payable	Yes	Accounts Payable
24000	Other Taxes Payable	Yes	Accounts Payable
24100	Current Portion Long-Term Debt	Yes	Other Current Liabilities
24700	Other Current Liabilities	Yes	Other Current Liabilities
24800	Short-Term Advance	Yes	Other Current Liabilities
25000	Line of Credit - Factor	Yes	Other Current Liabilities
25100	Origination Fee - Current	Yes	Other Current Liabilities
25900	Origination Fee - L/Term	Yes	Long Term Liabilities
26000	Due To Stockholders - Advances	Yes	Long Term Liabilities
26100	Due To Stockholders - Services	Yes	Long Term Liabilities
26200	Due To 12th Co LLC	Yes	Long Term Liabilities
26300	Deferred Rent Liability	Yes	Long Term Liabilities
26500	Equipment Lease Obligation	Yes	Long Term Liabilities
26501	Lease Obligation-ppd deposits	Yes	Long Term Liabilities
27000	Notes Payable-Noncurrent	Yes	Long Term Liabilities
27400	Other Long-Term Liabilities	Yes	Long Term Liabilities
28000	L/T Credit Facility	Yes	Long Term Liabilities
38000	Redeemable Warrants	Yes	Equity-doesn't close
39001	Equity Suspense	Yes	Equity-gets closed
39002	Beginning Balance Equity	Yes	Equity-doesn't close
39003	Common Stock	Yes	Equity-doesn't close
39004	Paid-in Capital	Yes	Equity-doesn't close
39005	Retained Earnings	Yes	Equity-Retained Earnings
39007	Dividends Paid	Yes	Equity-gets closed
40000	Service Fees	No	Income
40050	Unbilled Revenue - Residential	Yes	Income
40055	Unbilled Revenue - Business	Yes	Income
40098	Uncategorized Revenue-Resident	Yes	Income
40099	Uncategorized Revenue-Business	Yes	Income
40100	Residential Line Chge - Pre	Yes	Income
40105	Residential Line Chge - Curr	Yes	Income
40109	Residential Uncat Cust Feat	Yes	Income
40110	Residential Cust. Feat. - Pre	Yes	Income
40115	Residential Cust. Feat. - Curr	Yes	Income

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## Chart of Accounts

40119	Residential Uncat Class Feat	Yes	Income
40120	Residential Class Feat. - Pre	Yes	Income
40125	Residential Class Feat. - Curr	Yes	Income
40130	Residential Voice Mail - Pre	Yes	Income
40135	Residential Voice Mail - Curr	Yes	Income
40140	Residential Dir. Svcs. - Pre	Yes	Income
40145	Residential Dir. Svcs. - Curr	Yes	Income
40150	Residential Usage	Yes	Income
40160	Residential Dir. Assist	Yes	Income
40170	Residential Installation	Yes	Income
40180	Residential Inside Line - Pre	Yes	Income
40185	Residential Inside Line - Curr	Yes	Income
40190	Residential FCC Charge - Pre	Yes	Income
40195	Residential FCC Charge - Curr	Yes	Income
40200	Business Line Chge - Pre	Yes	Income
40205	Business Line Chge - Curr	Yes	Income
40209	Business Uncat Cust Feat	Yes	Income
40210	Business Cust. Feat. - Pre	Yes	Income
40215	Business Cust. Feat. - Curr	Yes	Income
40219	Business Uncat Class Feat	Yes	Income
40220	Business Class Feat. - Pre	Yes	Income
40225	Business Class Feat. - Curr	Yes	Income
40230	Business Voice Mail - Pre	Yes	Income
40235	Business Voice Mail - Curr	Yes	Income
40240	Business Dir. Svcs. - Pre	Yes	Income
40245	Business Dir. Svcs. - Curr	Yes	Income
40250	Business Usage	Yes	Income
40260	Business Dir. Assist	Yes	Income
40270	Business Installation	Yes	Income
40280	Business Inside Line - Pre	Yes	Income
40285	Business Inside Line - Curr	Yes	Income
40290	Business FCC Charge - Pre	Yes	Income
40295	Business FCC Charge - Curr	Yes	Income
40310	LifeLine - FCC Line Charge	Yes	Income
40320	LifeLine - Line Charge (USAC)	Yes	Income
40330	TAF Fund Revenue	Yes	Income
40410	Line Charge Revenue	Yes	Income
40420	Local Usage Revenue	Yes	Income
40430	Regional Usage Revenue	Yes	Income
40440	Directory Assistance Revenue	Yes	Income
40450	Features Charges Revenue	Yes	Income
40460	Installation Charges Revenue	Yes	Income
40470	FCC Line Charge Revenue	Yes	Income
40480	Operator Assistance charge	Yes	Income
40490	LNP Charges Revenue	Yes	Income
40510	LD - NY Calls	Yes	Income
40520	LD - Domestic Calls	Yes	Income
40530	LD - International Calls	Yes	Income

# **MetTel** **Chart of Accounts**

40540	LD - Per Use	Yes	Income
40590	LD - Service Charge	Yes	Income
40600	Reciprocal Comp. Revenue	Yes	Income
40800	Late Payment Charge	Yes	Income
40900	Calling Card	Yes	Income
40901	Calling Card - In-State Calls	Yes	Income
40902	Calling Card - Domestic Calls	Yes	Income
40903	Calling Card - Internl Calls	Yes	Income
40904	Calling Card - Payphone Surchg	Yes	Income
41000	Returned Check Fee	Yes	Income
42010	BNA - Per Order Charge	Yes	Income
42020	BNA - Per WTN Charge	Yes	Income
42099	Carrier Access Services	Yes	Income
43999	Other Income - Recapture	Yes	Income
44000	Other Income	Yes	Income
45000	Finance Charge Income	Yes	Income
45500	Shipping Charges Reimbursed	No	Income
48100	Concession Services-Residentia	Yes	Income
48200	Concession Services-Business	Yes	Income
48300	Service/Promotional Credits	Yes	Income
49000	Sales Discounts	No	Income
49950	Interest Income	Yes	Income
49975	Miscellaneous Income	Yes	Income
49999	Un- Advance- /Billed Revenue	Yes	Income
50000	Cost of Goods Sold #1	No	Cost of Sales
50100	COS- Switch Provisioning	Yes	Cost of Sales
50200	COS - Customer/Line Related	Yes	Cost of Sales
50250	COS - Uncategorized	Yes	Cost of Sales
50300	COS - Usage	Yes	Cost of Sales
50310	COS - Access: Line & Port	Yes	Cost of Sales
50350	COS - Other Charges & Credits	Yes	Cost of Sales
50360	COS - Resale Usage & Access	Yes	Cost of Sales
50361	COS - Resale OC&C	Yes	Cost of Sales
50390	COS - Surcharges	Yes	Cost of Sales
50395	COS - Performance Assaurnce	Yes	Cost of Sales
50396	COS - 18 mo. Admin. Charge	Yes	Cost of Sales
50399	COS - Un- Advance- Billed (BA)	Yes	Cost of Sales
50400	COS - Other	Yes	Cost of Sales
50500	COS - Voice Mail	Yes	Cost of Sales
50600	COS - Installation	Yes	Cost of Sales
50700	COS - Repair Services	Yes	Cost of Sales
51000	COS - Calling Card Usage	Yes	Cost of Sales
51001	COS - Calling Card Production	Yes	Cost of Sales
51002	COS - Calling Card Amortizatn	Yes	Cost of Sales
51003	COS - Calling Card Postage	Yes	Cost of Sales
52000	COS - ISP Facilities	Yes	Cost of Sales
53000	COS - LD - Inter. Admin Fees	Yes	Cost of Sales
53050	COS - Calling Card-Long Dis.	Yes	Cost of Sales



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53100	COS - LD-DirAssist	Yes	Cost of Sales
53150	COS - LD - Interstate	Yes	Cost of Sales
53155	COS - LD - Intrastate	Yes	Cost of Sales
53200	COS - LD-Dom	Yes	Cost of Sales
53300	COS - LD-Int'l.	Yes	Cost of Sales
53400	COS - Payphone	Yes	Cost of Sales
54000	COS - 800 Access	Yes	Cost of Sales
56000	COS - Bank Fee-Bad Check	Yes	Cost of Sales
56010	COS - SwitchBack Reimbursement	Yes	Cost of Sales
57000	Cost of Sales- Salaries and Wa	No	Cost of Sales
57500	Cost of Sales- Freight	No	Cost of Sales
59001	ADP Payroll Adjustments	Yes	Expenses
59100	Accounting & Finance - Wages	Yes	Expenses
59100.10	Accounting & Finance - Wages	Yes	Expenses
59150	Prov-Snips Processing - Wages	Yes	Expenses
59150.10	Prov-Snips Processing - Wages	Yes	Expenses
59200	Provisioning & Process - Wages	Yes	Expenses
59200.20	Provisioning & Process - Wages	Yes	Expenses
59225	Provisioning AIM - Wages	Yes	Expenses
59225.20	Provisioning AIM - Wages	Yes	Expenses
59250	Prov-Repair & Trouble - Wages	Yes	Expenses
59250.20	Prov-Repair & Trouble - Wages	Yes	Expenses
59275	Prov-Migrations - Wages	Yes	Expenses
59275.20	Prov-Migrations - Wages	Yes	Expenses
59300	IT Development - Wages	Yes	Expenses
59300.30	IT Development - Wages	Yes	Expenses
59305	IT Maintenance-Wages	Yes	Expenses
59305.30	IT Maintenance-Wages	Yes	Expenses
59310	Operation Mgmt-Wages	Yes	Expenses
59310.30	Operation Mgmt-Wages	Yes	Expenses
59310.95	Operation Mgmt-Wages	Yes	Expenses
59325	Prov-AOC Operations - Wages	Yes	Expenses
59325.30	Prov-AOC Operations - Wages	Yes	Expenses
59350	IT-Network Maintenance - Wages	Yes	Expenses
59350.30	IT-Network Maintenance - Wages	Yes	Expenses
59375	DSL-Network Deployment-Wages	Yes	Expenses
59375.40	DSL-Network Deployment-Wages	Yes	Expenses
59400	Customer Services - Wages	Yes	Expenses
59400.50	Customer Services - Wages	Yes	Expenses
59401	Cust. Service-Hrly-Wages	Yes	Expenses
59401.50	Cust. Service-Hrly-Wages	Yes	Expenses
59405	Call Ctr Admin-Wages	Yes	Expenses
59405.50	Call Ctr Admin-Wages	Yes	Expenses
59410	Cust Svce Outbound-Wages	Yes	Expenses
59410.50	Cust Svce Outbound-Wages	Yes	Expenses
59425	CSR-Quality Assurance- Wages	Yes	Expenses
59425.50	CSR-Quality Assurance- Wages	Yes	Expenses
59440	Sales-Teleservices-Wages	Yes	Expenses

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59440.60	Sales-Teleservices-Wages	Yes	Expenses
59450	Sales - Wages	Yes	Expenses
59450.60	Sales - Wages	Yes	Expenses
59465	Marketing - Wages	Yes	Expenses
59465.70	Marketing - Wages	Yes	Expenses
59475	Sales Support - Wages	Yes	Expenses
59475.60	Sales Support - Wages	Yes	Expenses
59500	Executive Management - Wages	Yes	Expenses
59500.90	Executive Management - Wages	Yes	Expenses
59525	Human Resource - Wages	Yes	Expenses
59525.91	Human Resource - Wages	Yes	Expenses
59550	Regulatory/Legal - Wages	Yes	Expenses
59550.92	Regulatory/Legal - Wages	Yes	Expenses
59575	Billing Reconciliation	Yes	Expenses
59575.10	Billing Reconciliation	Yes	Expenses
59600	Administrative Office - Wages	Yes	Expenses
59600.95	Administrative Office - Wages	Yes	Expenses
59700	ISP-Wages	Yes	Expenses
59700.80	ISP-Wages	Yes	Expenses
59750	Prov-Calling Card-Wages	Yes	Expenses
59750.20	Prov-Calling Card-Wages	Yes	Expenses
59900	Insurance Expense-Wkrs. Comp.	Yes	Expenses
60100	Sales Commissions	Yes	Expenses
60100.60	Sales Commissions	Yes	Expenses
60101	Sales Referral Expense	Yes	Expenses
60110	Sales Weekly Guarantee	Yes	Expenses
60125	Sales Mgr. Commissions	Yes	Expenses
60135	Sales Managers Weekly	Yes	Expenses
60150	Sales Salaries	Yes	Expenses
60200	Promotional Credits	Yes	Expenses
60300	Advertising	Yes	Expenses
60300.70	Advertising	Yes	Expenses
60320	Marketing Promotions - Rebates	Yes	Expenses
60320.70	Marketing Promotions	Yes	Expenses
60325	Telemarketing Leads	Yes	Expenses
60325.60	Telemarketing Leads	Yes	Expenses
60325.65	Telemarketing Leads	Yes	Expenses
60330	Telemarketing - Business	Yes	Expenses
60330.60	Telemarketing - Business	Yes	Expenses
60330.65	Telemarketing - Business	Yes	Expenses
60340	Inbound T/M & Phone Support	Yes	Expenses
60340.60	Inbound T/M & Phone Support	Yes	Expenses
60340.65	Inbound T/M & Phone Support	Yes	Expenses
60349	Telemarketing -Long Distance.	Yes	Expenses
60349.60	Telemarketing -Long Distance.	Yes	Expenses
60349.65	Telemarketing - Long Distance	Yes	Expenses
60350	Telemarketing - Residential	Yes	Expenses
60350.60	Telemarketing - Residential	Yes	Expenses

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60350.65	Telemarketing - Residential	Yes	Expenses
60351	Telemarketing Promotions	Yes	Expenses
60351.60	Telemarketing Promotions	Yes	Expenses
60351.65	Telemarketing Promotions	Yes	Expenses
60352	Inbound Telemarketing Support	Yes	Expenses
60352.60	Inbound Telemarketing Support	Yes	Expenses
60352.65	Inbound Telemarketing Support	Yes	Expenses
60355	Independent Verifiers	Yes	Expenses
60355.60	Independent Verifiers	Yes	Expenses
60355.65	Independent Verifiers	Yes	Expenses
60356	Customer Service - External	Yes	Expenses
60356.50	Customer Service - External	Yes	Expenses
60357	New Install Support	Yes	Expenses
60360	Sales Training	Yes	Expenses
60370	Customer Service Training	Yes	Expenses
60370.50	Customer Service Training	Yes	Expenses
60380	Customer Service Consulting	Yes	Expenses
60380.50	Customer Service Consulting	Yes	Expenses
60400	Trade Shows	Yes	Expenses
60400.70	Trade Shows	Yes	Expenses
60450	Street Fairs	Yes	Expenses
60450.70	Street Fairs	Yes	Expenses
60460	Street Sales Expense Reimburse	Yes	Expenses
60470	Sales Conference/Meetings	Yes	Expenses
60470.60	Conference/Meetings	Yes	Expenses
60500	Sales Travel - Airfare	Yes	Expenses
60500.10	Travel - Airfare	Yes	Expenses
60500.20	Travel - Airfare	Yes	Expenses
60500.30	Travel - Airfare	Yes	Expenses
60500.40	Travel - Airfare	Yes	Expenses
60500.50	Travel - Airfare	Yes	Expenses
60500.60	Travel - Airfare	Yes	Expenses
60500.65	Travel - Airfare	Yes	Expenses
60500.70	Travel - Airfare	Yes	Expenses
60500.80	Travel - Airfare	Yes	Expenses
60500.90	Travel - Airfare	Yes	Expenses
60500.91	Travel - Airfare	Yes	Expenses
60500.92	Travel - Airfare	Yes	Expenses
60500.95	Travel - Airfare	Yes	Expenses
60501	Sales Travel - Train/Bus/Other	Yes	Expenses
60501.10	Travel - Train/Bus/Other	Yes	Expenses
60501.20	Travel - Train/Bus/Other	Yes	Expenses
60501.30	Travel - Train/Bus/Other	Yes	Expenses
60501.40	Travel - Train/Bus/Other	Yes	Expenses
60501.50	Travel - Train/Bus/Other	Yes	Expenses
60501.60	Travel - Train/Bus/Other	Yes	Expenses
60501.65	Travel - Train/Bus/Other	Yes	Expenses
60501.70	Travel - Train/Bus/Other	Yes	Expenses

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60501.80	Travel - Train/Bus/Other	Yes	Expenses
60501.90	Travel - Train/Bus/Other	Yes	Expenses
60501.91	Travel - Train/Bus/Other	Yes	Expenses
60501.92	Travel - Train/Bus/Other	Yes	Expenses
60501.95	Travel - Train/Bus/Other	Yes	Expenses
60502	Sales Travel - Gas/Mileage	Yes	Expenses
60502.10	Travel - Gas/Mileage	Yes	Expenses
60502.20	Travel - Gas/Mileage	Yes	Expenses
60502.30	Travel - Gas/Mileage	Yes	Expenses
60502.40	Travel - Gas/Mileage	Yes	Expenses
60502.50	Travel - Gas/Mileage	Yes	Expenses
60502.60	Travel - Gas/Mileage	Yes	Expenses
60502.65	Travel - Gas/Mileage	Yes	Expenses
60502.70	Travel - Gas/Mileage	Yes	Expenses
60502.80	Travel - Gas/Mileage	Yes	Expenses
60502.90	Travel - Gas/Mileage	Yes	Expenses
60502.91	Travel - Gas/Mileage	Yes	Expenses
60502.92	Travel - Gas/Mileage	Yes	Expenses
60502.95	Travel - Gas/Mileage	Yes	Expenses
60504	Sales Travel - Taxi/Limo	Yes	Expenses
60504.10	Travel - Taxi/Limo	Yes	Expenses
60504.20	Travel - Taxi/Limo	Yes	Expenses
60504.30	Travel - Taxi/Limo	Yes	Expenses
60504.40	Travel - Taxi/Limo	Yes	Expenses
60504.50	Travel - Taxi/Limo	Yes	Expenses
60504.60	Travel - Taxi/Limo	Yes	Expenses
60504.65	Travel - Taxi/Limo	Yes	Expenses
60504.70	Travel - Taxi/Limo	Yes	Expenses
60504.80	Travel - Taxi/Limo	Yes	Expenses
60504.90	Travel - Taxi/Limo	Yes	Expenses
60504.91	Travel - Taxi/Limo	Yes	Expenses
60504.92	Travel - Taxi/Limo	Yes	Expenses
60504.95	Travel - Taxi/Limo	Yes	Expenses
60505	Sales Travel - Parking & Tolls	Yes	Expenses
60505.10	Travel - Parking & Tolls	Yes	Expenses
60505.20	Travel - Parking & Tolls	Yes	Expenses
60505.30	Travel - Parking & Tolls	Yes	Expenses
60505.40	Travel - Parking & Tolls	Yes	Expenses
60505.50	Travel - Parking & Tolls	Yes	Expenses
60505.60	Travel - Parking & Tolls	Yes	Expenses
60505.65	Travel - Parking & Tolls	Yes	Expenses
60505.70	Travel - Parking & Tolls	Yes	Expenses
60505.80	Travel - Parking & Tolls	Yes	Expenses
60505.90	Travel - Parking & Tolls	Yes	Expenses
60505.91	Travel - Parking & Tolls	Yes	Expenses
60505.92	Travel - Parking & Tolls	Yes	Expenses
60505.95	Travel - Parking & Tolls	Yes	Expenses
60506	Sales Travel - Lodging/Hotels	Yes	Expenses

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60506.10	Travel - Lodging/Hotel	Yes	Expenses
60506.20	Travel - Lodging/Hotel	Yes	Expenses
60506.30	Travel - Lodging/Hotel	Yes	Expenses
60506.40	Travel - Lodging/Hotel	Yes	Expenses
60506.50	Travel - Lodging/Hotel	Yes	Expenses
60506.60	Travel - Lodging/Hotel	Yes	Expenses
60506.65	Travel - Lodging/Hotel	Yes	Expenses
60506.70	Travel - Lodging/Hotel	Yes	Expenses
60506.80	Travel - Lodging/Hotel	Yes	Expenses
60506.90	Travel - Lodging/Hotel	Yes	Expenses
60506.91	Travel - Lodging/Hotel	Yes	Expenses
60506.92	Travel - Lodging/Hotel	Yes	Expenses
60506.95	Travel - Lodging/Hotel	Yes	Expenses
60507	Sales Travel - Meals & Ent	Yes	Expenses
60507.10	Meals & Entertainment	Yes	Expenses
60507.20	Meals & Entertainment	Yes	Expenses
60507.30	Meals & Entertainment	Yes	Expenses
60507.40	Meals & Entertainment	Yes	Expenses
60507.50	Meals & Entertainment	Yes	Expenses
60507.60	Meals & Entertainment	Yes	Expenses
60507.65	Meals & Entertainment	Yes	Expenses
60507.70	Meals & Entertainment	Yes	Expenses
60507.80	Meals & Entertainment	Yes	Expenses
60507.90	Meals & Entertainment	Yes	Expenses
60507.91	Meals & Entertainment	Yes	Expenses
60507.92	Meals & Entertainment	Yes	Expenses
60507.95	Meals & Entertainment	Yes	Expenses
60510	Advertising - Prom. Literature	Yes	Expenses
60520	Advertising - Promo Material	Yes	Expenses
60520.70	Advertising - Promo Materials	Yes	Expenses
60525	Advertising - Newspapers	Yes	Expenses
60525.70	Advertising - Newspapers	Yes	Expenses
60530	Advertising - Website	Yes	Expenses
60530.70	Advertising - Website	Yes	Expenses
60535	Advertising - Yellow Pages	Yes	Expenses
60535.70	Advertising - Yellow Pages	Yes	Expenses
60540	Call Center Equipment Rental	Yes	Expenses
60540.10	Equipment Rental	Yes	Expenses
60540.20	Equipment Rental	Yes	Expenses
60540.30	Equipment Rental	Yes	Expenses
60540.40	Equipment Rental	Yes	Expenses
60540.50	Equipment Rental	Yes	Expenses
60540.60	Equipment Rental	Yes	Expenses
60540.65	Equipment Rental	Yes	Expenses
60540.70	Equipment Rental	Yes	Expenses
60540.80	Equipment Rental	Yes	Expenses
60540.90	Equipment Rental	Yes	Expenses
60540.91	Equipment Rental	Yes	Expenses

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60540.92	Equipment Rental	Yes	Expenses
60540.95	Equipment Rental	Yes	Expenses
60545	LD Switch Equip Rental	Yes	Expenses
60550	Equipment Rental Expense	Yes	Expenses
60551	Equipment Maintenance	Yes	Expenses
60551.10	Equipment Maintenance	Yes	Expenses
60551.20	Equipment Maintenance	Yes	Expenses
60551.30	Equipment Maintenance	Yes	Expenses
60551.40	Equipment Maintenance	Yes	Expenses
60551.50	Equipment Maintenance	Yes	Expenses
60551.60	Equipment Maintenance	Yes	Expenses
60551.65	Equipment Maintenance	Yes	Expenses
60551.70	Equipment Maintenance	Yes	Expenses
60551.80	Equipment Maintenance	Yes	Expenses
60551.90	Equipment Maintenance	Yes	Expenses
60551.91	Equipment Maintenance	Yes	Expenses
60551.92	Equipment Maintenance	Yes	Expenses
60551.95	Equipment Maintenance	Yes	Expenses
60552	Software Maintenance	Yes	Expenses
60552.10	Software Maintenance	Yes	Expenses
60552.20	Software Maintenance	Yes	Expenses
60552.30	Software Maintenance	Yes	Expenses
60552.40	Software Maintenance	Yes	Expenses
60552.50	Software Maintenance	Yes	Expenses
60552.60	Software Maintenance	Yes	Expenses
60552.65	Software Maintenance	Yes	Expenses
60552.70	Software Maintenance	Yes	Expenses
60552.80	Software Maintenance	Yes	Expenses
60552.90	Software Maintenance	Yes	Expenses
60552.91	Software Maintenance	Yes	Expenses
60552.92	Software Maintenance	Yes	Expenses
60552.95	Software Maintenance	Yes	Expenses
60555	Sales Material & Brochures	Yes	Expenses
60555.60	Material & Brochures	Yes	Expenses
60555.70	Material & Brochures	Yes	Expenses
60560	Sales Forms & Printing	Yes	Expenses
60570	Office Printing	Yes	Expenses
60570.10	Outside Office Printing	Yes	Expenses
60570.20	Outside Office Printing	Yes	Expenses
60570.30	Outside Office Printing	Yes	Expenses
60570.40	Outside Office Printing	Yes	Expenses
60570.50	Outside Office Printing	Yes	Expenses
60570.60	Outside Office Printing	Yes	Expenses
60570.65	Outside Office Printing	Yes	Expenses
60570.70	Outside Office Printing	Yes	Expenses
60570.80	Outside Office Printing	Yes	Expenses
60570.90	Outside Office Printing	Yes	Expenses
60570.91	Outside Office Printing	Yes	Expenses

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60570.92	Outside Office Printing	Yes	Expenses
60570.95	Outside Office Printing	Yes	Expenses
60580	Office Supplies - Billing	Yes	Expenses
60580.10	Office Supplies	Yes	Expenses
60580.20	Office Supplies	Yes	Expenses
60580.30	Office Supplies	Yes	Expenses
60580.40	Office Supplies	Yes	Expenses
60580.50	Office Supplies	Yes	Expenses
60580.60	Office Supplies	Yes	Expenses
60580.65	Office Supplies	Yes	Expenses
60580.70	Office Supplies	Yes	Expenses
60580.80	Office Supplies	Yes	Expenses
60580.90	Office Supplies	Yes	Expenses
60580.91	Office Supplies	Yes	Expenses
60580.92	Office Supplies	Yes	Expenses
60580.95	Office Supplies	Yes	Expenses
60600	Sales Meals & Entertainment	Yes	Expenses
60650	Travel & Entertainment	Yes	Expenses
60654	Taxi & Limousine	Yes	Expenses
60655	Parking & Tolls	Yes	Expenses
60656	Hotels/Lodging	Yes	Expenses
60657	Meals & Entertainment	Yes	Expenses
60700	Expense Reimbursement	Yes	Expenses
60800	Credit Report & Verification	Yes	Expenses
60800.10	Credit Report & Verification	Yes	Expenses
60900	Collections & Cust. Treatment	Yes	Expenses
60900.10	Collections & Cust. Treatment	Yes	Expenses
61000	Bad Debt Expense-Combined	Yes	Expenses
61000.95	Bad Debt Expense-Combined	Yes	Expenses
61003	Bad Debt Expense - CABs	Yes	Expenses
61003.95	Bad Debt Expense - CABs	Yes	Expenses
61004	Bad Debt Expense - Payphones	Yes	Expenses
61004.95	Bad Debt Expense - Payphones	Yes	Expenses
61055	Bad Debt Expnse - Residential	Yes	Expenses
61065	Bad Debt Expnse - Business	Yes	Expenses
62005	Business Valuation Consulting	Yes	Expenses
62009	Stop Check Fees	Yes	Expenses
62010	Bank Fees & Charges	Yes	Expenses
62010.95	Bank Fees & Charges	Yes	Expenses
62011	Bank Overdraft Charges	Yes	Expenses
62012	DWMTA	Yes	Expenses
62012.92	DWMTA	Yes	Expenses
62013	Payment Processing Fees	Yes	Expenses
62013.10	Payment Processing Fees	Yes	Expenses
62013.95	Payment Processing Fees	Yes	Expenses
62014	Bank Deposit Adjustments	Yes	Expenses
62015	Filing Fees	Yes	Expenses
62015.04	Filing Fees- DE	Yes	Expenses

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62015.05	Filing Fees-VT	Yes	Expenses
62015.92	Filing Fees	Yes	Expenses
62016	Professional Fees	Yes	Expenses
62016.10	Professional Fees	Yes	Expenses
62016.20	Professional Fees	Yes	Expenses
62016.30	Professional Fees	Yes	Expenses
62016.40	Professional Fees	Yes	Expenses
62016.50	Professional Fees	Yes	Expenses
62016.60	Professional Fees	Yes	Expenses
62016.65	Professional Fees	Yes	Expenses
62016.70	Professional Fees	Yes	Expenses
62016.80	Professional Fees	Yes	Expenses
62016.90	Professional Fees	Yes	Expenses
62016.91	Professional Fees	Yes	Expenses
62016.92	Professional Fees	Yes	Expenses
62016.95	Professional Fees	Yes	Expenses
62020	Regulatory Fees	Yes	Expenses
62020.92	Regulatory Fees	Yes	Expenses
62025	Membership Fees	Yes	Expenses
62025.10	Membership Fees	Yes	Expenses
62025.20	Membership Fees	Yes	Expenses
62025.30	Membership Fees	Yes	Expenses
62025.40	Membership Fees	Yes	Expenses
62025.50	Membership Fees	Yes	Expenses
62025.60	Membership Fees	Yes	Expenses
62025.65	Membership Fees	Yes	Expenses
62025.70	Membership Fees	Yes	Expenses
62025.80	Membership Fees	Yes	Expenses
62025.90	Membership Fees	Yes	Expenses
62025.91	Membership Fees	Yes	Expenses
62025.92	Membership Fees	Yes	Expenses
62025.95	Membership Fees	Yes	Expenses
62026	Subscriptions	Yes	Expenses
62026.10	Subscriptions	Yes	Expenses
62026.20	Subscriptions	Yes	Expenses
62026.30	Subscriptions	Yes	Expenses
62026.40	Subscriptions	Yes	Expenses
62026.50	Subscriptions	Yes	Expenses
62026.60	Subscriptions	Yes	Expenses
62026.65	Subscriptions	Yes	Expenses
62026.70	Subscriptions	Yes	Expenses
62026.80	Subscriptions	Yes	Expenses
62026.90	Subscriptions	Yes	Expenses
62026.91	Subscriptions	Yes	Expenses
62026.92	Subscriptions	Yes	Expenses
62026.95	Subscriptions	Yes	Expenses
62027	800 Access Expense	Yes	Expenses
62027.95	800 Access Expense	Yes	Expenses



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62030	Trade Publicaions & Subs	Yes	Expenses
62031	Trade Reference Manuals	Yes	Expenses
62031.10	Trade Reference Manuals	Yes	Expenses
62031.30	Trade Reference Manuals	Yes	Expenses
62031.91	Trade Reference Manuals	Yes	Expenses
62035	Association Dues	Yes	Expenses
62040	Research	Yes	Expenses
62095	Misc. Office Services	Yes	Expenses
62098	Cash Short & Over	Yes	Expenses
62099	Miscellaneous	Yes	Expenses
62100	Repairs & Maintenance	Yes	Expenses
62100.10	Repairs & Maintenance	Yes	Expenses
62100.20	Repairs & Maintenance	Yes	Expenses
62100.30	Repairs & Maintenance	Yes	Expenses
62100.40	Repairs & Maintenance	Yes	Expenses
62100.50	Repairs & Maintenance	Yes	Expenses
62100.60	Repairs & Maintenance	Yes	Expenses
62100.65	Repairs & Maintenance	Yes	Expenses
62100.70	Repairs & Maintenance	Yes	Expenses
62100.80	Repairs & Maintenance	Yes	Expenses
62100.90	Repairs & Maintenance	Yes	Expenses
62100.91	Repairs & Maintenance	Yes	Expenses
62100.92	Repairs & Maintenance	Yes	Expenses
62100.95	Repairs & Maintenance	Yes	Expenses
62110	Maintenance-Office	Yes	Expenses
62110.10	Maintenance-Office	Yes	Expenses
62110.20	Maintenance-Office	Yes	Expenses
62110.30	Maintenance-Office	Yes	Expenses
62110.40	Maintenance-Office	Yes	Expenses
62110.50	Maintenance-Office	Yes	Expenses
62110.60	Maintenance-Office	Yes	Expenses
62110.65	Maintenance-Office	Yes	Expenses
62110.70	Maintenance-Office	Yes	Expenses
62110.80	Maintenance-Office	Yes	Expenses
62110.90	Maintenance-Office	Yes	Expenses
62110.91	Maintenance-Office	Yes	Expenses
62110.92	Maintenance-Office	Yes	Expenses
62110.95	Maintenance-Office	Yes	Expenses
62138	Office Rent - 75 Broad	Yes	Expenses
62200	ISP Equipment Rental	Yes	Expenses
62205	ISP Website Development	Yes	Expenses
62205.30	Website Development	Yes	Expenses
62205.70	Website Development	Yes	Expenses
62205.80	Website Development	Yes	Expenses
62210	ISP Misc. Supplies	Yes	Expenses
62215	ISP - Advertising	Yes	Expenses
62220	ISP Truncking	Yes	Expenses
62220.80	ISP Truncking	Yes	Expenses

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62230	ISP Consulting	Yes	Expenses
62240	ISP - Misc. Software	Yes	Expenses
62250	Metconnect-Dues & Subscription	Yes	Expenses
62251	Metconnect-Web Server	Yes	Expenses
62252	Network Connections	Yes	Expenses
62252.80	Network Connections	Yes	Expenses
62300	IVR Expenses	Yes	Expenses
62510	Legal Services - External	Yes	Expenses
62510.92	Legal Services - External	Yes	Expenses
62520	Legal Services - Officers	Yes	Expenses
62520.92	Legal Services - Officers	Yes	Expenses
62523	Licensing Expense	Yes	Expenses
62525	Ad Expense - Legal Notice	Yes	Expenses
62530	Accounting Services - External	Yes	Expenses
62531	Tax & Accounting Services	Yes	Expenses
62531.10	Tax & Accounting Services	Yes	Expenses
62535	Temporary Office Help	Yes	Expenses
62535.10	Temporary Office Help	Yes	Expenses
62535.20	Temporary Office Help	Yes	Expenses
62535.30	Temporary Office Help	Yes	Expenses
62535.40	Temporary Office Help	Yes	Expenses
62535.50	Temporary Office Help	Yes	Expenses
62535.60	Temporary Office Help	Yes	Expenses
62535.65	Temporary Office Help	Yes	Expenses
62535.70	Temporary Office Help	Yes	Expenses
62535.80	Temporary Office Help	Yes	Expenses
62535.90	Temporary Office Help	Yes	Expenses
62535.91	Temporary Office Help	Yes	Expenses
62535.92	Temporary Office Help	Yes	Expenses
62535.95	Temporary Office Help	Yes	Expenses
62536	Help Wanted Ad	Yes	Expenses
62536.10	Help Wanted Ad	Yes	Expenses
62536.20	Help Wanted Ad	Yes	Expenses
62536.30	Help Wanted Ad	Yes	Expenses
62536.40	Help Wanted Ad	Yes	Expenses
62536.50	Help Wanted Ad	Yes	Expenses
62536.60	Help Wanted Ad	Yes	Expenses
62536.65	Help Wanted Ad	Yes	Expenses
62536.70	Help Wanted Ad	Yes	Expenses
62536.80	Help Wanted Ad	Yes	Expenses
62536.90	Help Wanted Ad	Yes	Expenses
62536.91	Help Wanted Ad	Yes	Expenses
62536.92	Help Wanted Ad	Yes	Expenses
62536.95	Help Wanted Ad	Yes	Expenses
62540	Industry Consulting Services	Yes	Expenses
62540.10	Consulting Services	Yes	Expenses
62540.20	Consulting Services	Yes	Expenses
62540.30	Consulting Services	Yes	Expenses

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62540.40	Consulting Services	Yes	Expenses
62540.50	Consulting Services	Yes	Expenses
62540.60	Consulting Services	Yes	Expenses
62540.65	Consulting Services	Yes	Expenses
62540.70	Consulting Services	Yes	Expenses
62540.80	Consulting Services	Yes	Expenses
62540.90	Consulting Services	Yes	Expenses
62540.91	Consulting Services	Yes	Expenses
62540.92	Consulting Services	Yes	Expenses
62540.95	Consulting Services	Yes	Expenses
62550	Professional Recruiters	Yes	Expenses
62551	Employee Training/Seminars	Yes	Expenses
62552	Human Resource Expense	Yes	Expenses
62555	Consulting: Finance	Yes	Expenses
62556	Consulting-Business Plan	Yes	Expenses
62557	Consulting-Other	Yes	Expenses
62558	Consulting - Network	Yes	Expenses
62559	EDI Consulting	Yes	Expenses
62560	Ad & Marketing Consulting	Yes	Expenses
62570	Computer & Systems Consulting	Yes	Expenses
62580	Database Support Consulting	Yes	Expenses
62590	Network Communication	Yes	Expenses
62600	Switch Rental	Yes	Expenses
63000	Charitable Contributions Exp	Yes	Expenses
63000.95	Charitable Contributions	Yes	Expenses
63001	Charitable Service Concessions	Yes	Expenses
63001.95	Charitable Service Concessions	Yes	Expenses
63010	Executive Concessions	Yes	Expenses
63010.95	Executive Concessions	Yes	Expenses
63100	Petty Cash Expense	Yes	Expenses
63510	Office Supplies	Yes	Expenses
63511	Toner Cartridges	Yes	Expenses
63511.10	Toner Cartridges	Yes	Expenses
63511.95	Toner Cartridges	Yes	Expenses
63513	Computer Equipment & supplies	Yes	Expenses
63515	Miscellaneous Office Expense	Yes	Expenses
63517	Misc. Office Equip. & Furnitur	Yes	Expenses
63520	Photocopy	Yes	Expenses
63520.10	Photocopy	Yes	Expenses
63521	Legal - Other expenses	Yes	Expenses
63525	Moving & Storage	Yes	Expenses
63525.40	Moving & Storage	Yes	Expenses
63525.95	Moving & Storage	Yes	Expenses
63530	Furniture & Equipment Rental	Yes	Expenses
63533	ISP Eq. Space Rental	Yes	Expenses
63534	Rent - Satellite Locations	Yes	Expenses
63535	Office Rent	Yes	Expenses
63535.01	Office Rent-Amortization	Yes	Expenses

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63535.10	Office Rent	Yes	Expenses
63535.20	Office Rent	Yes	Expenses
63535.30	Office Rent	Yes	Expenses
63535.40	Office Rent	Yes	Expenses
63535.50	Office Rent	Yes	Expenses
63535.60	Office Rent	Yes	Expenses
63535.65	Office Rent	Yes	Expenses
63535.70	Office Rent	Yes	Expenses
63535.80	Office Rent	Yes	Expenses
63535.90	Office Rent	Yes	Expenses
63535.91	Office Rent	Yes	Expenses
63535.92	Office Rent	Yes	Expenses
63535.95	Office Rent	Yes	Expenses
63536	Office Utilities	Yes	Expenses
63537	Rent-Out of State	Yes	Expenses
63537.01	Rent - PA	Yes	Expenses
63538	Office Rent - 75 Broad	Yes	Expenses
63539	Office Rent-75 Broad Generator	Yes	Expenses
63539.40	Office Rent-75 Broad Generator	Yes	Expenses
63540	Taxi & Limousine	No	Expenses
63541	Parking & Tolls	No	Expenses
63542	Business Travel	No	Expenses
63545	Office Lunches Expense	Yes	Expenses
63550	Messenger Service	Yes	Expenses
63550.95	Messenger Service	Yes	Expenses
63560	Mailbox/PO Box Rental	Yes	Expenses
63565	USPS Reply Permits	Yes	Expenses
63570	Postage & Shipping	Yes	Expenses
63570.40	Postage & Shipping-DSL	Yes	Expenses
63570.95	Postage & Shipping	Yes	Expenses
63580	Utilities	Yes	Expenses
63580.10	Utilities	Yes	Expenses
63580.20	Utilities	Yes	Expenses
63580.30	Utilities	Yes	Expenses
63580.40	Utilities	Yes	Expenses
63580.50	Utilities	Yes	Expenses
63580.60	Utilities	Yes	Expenses
63580.65	Utilities	Yes	Expenses
63580.70	Utilities	Yes	Expenses
63580.80	Utilities	Yes	Expenses
63580.90	Utilities	Yes	Expenses
63580.91	Utilities	Yes	Expenses
63580.92	Utilities	Yes	Expenses
63580.95	Utilities	Yes	Expenses
63585	ISP Internet Service	Yes	Expenses
63590	Telephone & Fax	Yes	Expenses
63590.10	Telephone & Fax	Yes	Expenses
63590.20	Telephone & Fax	Yes	Expenses

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63590.30	Telephone & Fax	Yes	Expenses
63590.40	Telephone & Fax	Yes	Expenses
63590.50	Telephone & Fax	Yes	Expenses
63590.60	Telephone & Fax	Yes	Expenses
63590.65	Telephone & Fax	Yes	Expenses
63590.70	Telephone & Fax	Yes	Expenses
63590.80	Telephone & Fax	Yes	Expenses
63590.90	Telephone & Fax	Yes	Expenses
63590.91	Telephone & Fax	Yes	Expenses
63590.92	Telephone & Fax	Yes	Expenses
63590.95	Telephone & Fax	Yes	Expenses
63591	Official Lines Concessions	Yes	Expenses
63591.95	Official Lines Concessions	Yes	Expenses
63595	Processing Fees: ADP	Yes	Expenses
63595.95	Processing Fees: ADP	Yes	Expenses
63596	Payroll Suspense A/C	Yes	Expenses
63600	Administrative Salaries	Yes	Expenses
64100	Calling Card-Exchange Fee	Yes	Expenses
64101	Calling Card-Print/Prod	Yes	Expenses
64102	Calling Card-Telemarketing	Yes	Expenses
65100	Amortization Expense	Yes	Expenses
65100.95	Amortization Expense	Yes	Expenses
65200	Depreciation Expense	Yes	Expenses
65200.95	Depreciation Expense	Yes	Expenses
65201	Residual Value - Equipments	Yes	Expenses
65201.30	Residual Value - Equipments	Yes	Expenses
66100	Income Tax Expense	Yes	Expenses
66100.95	Income Tax Expense	Yes	Expenses
66200	Other Taxes-Penalty & Interest	Yes	Expenses
66200.95	Other Taxes-Penalty & Interest	Yes	Expenses
66210	Franchise Tax	Yes	Expenses
66210.95	Franchise Tax	Yes	Expenses
66300	Commercial Rent Tax	Yes	Expenses
66300.95	Commercial Rent Tax	Yes	Expenses
67000	Workers Comp. Insurance	Yes	Expenses
67000.95	Workers Comp. Insurance	Yes	Expenses
67100	Health Insurance Expense	Yes	Expenses
67100.10	Health Insurance Expense	Yes	Expenses
67100.30	Health Insurance Expense	Yes	Expenses
67100.95	Health Insurance Expense	Yes	Expenses
67105	Employees Life Insurance	Yes	Expenses
67105.95	Employees Life Insurance	Yes	Expenses
67110	Disability Insurance Expense	Yes	Expenses
67115	Car Rental/Travel Insurance	Yes	Expenses
67120	Insurance - Business Package	Yes	Expenses
67120.95	Insurance - Business Package	Yes	Expenses
67150	Unemployment Tax - FL	Yes	Expenses
67200	Industry Training	Yes	Expenses

**MetTel**  
**Chart of Accounts**

67500	Interest Expense	Yes	Expenses
67500.95	Interest Expense	Yes	Expenses
67501	Interest Expense-Amortization	Yes	Expenses
67501.95	Interest Expense-Amortization	Yes	Expenses
68000	Employee Benefits	Yes	Expenses
68000.10	Employee Benefits	Yes	Expenses
68000.20	Employee Benefits	Yes	Expenses
68000.30	Employee Benefits	Yes	Expenses
68000.40	Employee Benefits	Yes	Expenses
68000.50	Employee Benefits	Yes	Expenses
68000.60	Employee Benefits	Yes	Expenses
68000.65	Employee Benefits	Yes	Expenses
68000.70	Employee Benefits	Yes	Expenses
68000.80	Employee Benefits	Yes	Expenses
68000.90	Employee Benefits	Yes	Expenses
68000.91	Employee Benefits	Yes	Expenses
68000.92	Employee Benefits	Yes	Expenses
68000.95	Employee Benefits	Yes	Expenses
68100	Employee Incentive programs	Yes	Expenses
68200	Employee Continuing Education	Yes	Expenses
72000	Payroll Tax Expense	Yes	Expenses
72005	Payroll Audit	Yes	Expenses
72005.95	Payroll Audit	Yes	Expenses
77500	Wages Expense	No	Expenses
89500	Purchase Disc- Expense Items	No	Expenses
90000	Gain/Loss on Sale of Assets	Yes	Expenses

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